

## **Position Description: Branch Auditing Committee Member**

The Branch Auditing Committee is comprised of an Audit Chair and 2 other Branch members none of whom may hold any other position within the Branch. They are elected every two years at the Branch Annual Meeting for a two-year term. Their function is to review the books/ledgers/records of key members of the Branch Executive (Treasurer, Secretary, and Membership Chair) and opine on the effectiveness of the Branch's work. They report their findings to the Branch membership at the Branch Annual Meeting. This should be done at least two weeks prior to the Annual Meeting. Additionally, the Branch Auditing committee may be requested to perform a special audit.

### **Core Responsibilities**

#### **A. Conduct an Annual Audit**

In preparation for the Branch Annual Meeting, the Audit Committee conducts an annual audit consisting of the following:

##### **1. Review Treasurer's books:**

- Treasurer's ledger showing all expenses and all income for the reporting year
- Receipt book
- Branch checkbook
- Branch savings account
- Bank statements
- Record of membership dues payments
- The audit should ensure that each expense is clearly entered into the ledger and that there is a receipt for each expense that was paid out. All income should be individually entered. For example, membership dues should not be entered as a total, but rather each member's dues should be recorded as a separate line item in the ledger.

##### **2. Review Secretary's books**

- Ensure all minutes have been duly recorded and all decisions properly recorded. Each recorded meeting should also contain a list of attendees. The secretary's book should also contain copies of all incoming and outgoing correspondence.

##### **3. Review Membership Chair's books**

- Ensure there is an up-to-date list of the names and contact information of all Branch members, along with application forms for any new members.

##### **4. The Audit Chair provides a written Annual Audit report of findings, including a report of any special audits conducted during the year. The report must be signed by each member of the Audit committee and presented at the Branch Annual Meeting.**

#### **B. Conduct a Special Audits**

Any member may request that the Branch Audit Committee conduct a special audit when it is suspected that there may have been financial mismanagement or other

unethical conduct by members of the Branch. **Such requests should only be made after the Branch executive fails to remedy or take corrective action.** Cases that may warrant a special audit include:

1. Actions in violation of the Bylaws or UNWLA Policies and Procedures
2. Suspicion of a conflict of interest
3. Suspicion of financial mismanagement
4. Unethical behavior that threatens the reputation of the UNWLA or the Ukrainian-American community

If the Branch Audit Committee is contemplating conducting a Special Audit, they must notify the National Executive Committee in advance explaining the purpose of the Special Audit.

After conducting a thorough review, the Audit Committee must document their findings in an official written report\* and review them with the Branch Executive Committee, after which the report should be made available to all Branch members. It is the responsibility of the Branch Executive to take proper corrective action in consultation with the National Executive Committee.

In the event there is no resolution at the Branch level, the parties involved or the Branch Audit Committee may appeal to the Regional Council Audit Committee. If there is no resolution at the Regional Council level where a similar process must take place, the involved parties may bring the matter to the UNWLA National Auditing Committee.

#### **Note \* Written Reports**

Because the written audit report remains as a historic archival document, people's names should never be included. Rather, specific people should be referred to by their title, or if a Branch member, then they should be referred to as Branch member A, or Branch member B, etc.

#### **C. Administrative Responsibilities**

- Perform all duties as specified in the UNWLA Bylaws and standing rules.
- Attend Branch meetings.
- Report at the Branch Annual Meeting.
- Inform successor how to access Branch Policies and Procedures and other important documents on the UNWLA website (Members' Portal).
- Ensure all pertinent documents are uploaded to the UNWLA Google Shared Drive.
- Inform successor how to access the UNWLA Google Drive.